

# FYE 2009 Review - Annual Financial Report

School District: Fulton County  
 Audit Firm Name: Howe & Melton, LLP  
 Date: 2/15/2010  
 1st Audit Reviewer: Ken Smith  
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 1 (General) (110)</b>						
Revenue (Local) - 1XXX	1,192,692.46	1,263,601.27	-70,908.81	1,289,348.00	-25,746.73	Classification difference between audit and AFR
Revenue (State) - 3900 (On-Behalf Payments)	0.00	1,028,322.12	-1,028,322.12	0.00	1,028,322.12	
Revenue (State) - 3XXX (Not 3900)	2,845,971.89	2,841,971.89	4,000.00	3,870,294.00	-1,028,322.11	
Revenue (Federal) - 4XXX	9,403.24	9,403.24	0.00	9,403.00	0.24	
Total Revenues	4,048,067.59	5,143,298.52	-1,095,230.93	5,169,045.00	-25,746.48	
Expenditures-Not including Transfers Out or On Behalf	3,844,271.40	3,842,415.48	1,855.92	4,808,852.00	-966,436.52	\$61,885 is a classification difference between audit and AFR
Expenditures-On Behalf	0.00	1,028,322.12	-1,028,322.12	0.00	1,028,322.12	
Total Expenditures	3,844,271.40	4,870,737.60	-1,026,466.20	4,808,852.00	61,885.60	
Excess (Deficiency) of Revenues Over Expenditures	203,796.19	272,560.92	-68,764.73	360,193.00	-87,632.08	
Other Financing Sources - Not Transfers In	2,637.90	2,637.90	0.00	2,638.00	-0.10	
Other Financing Sources - Transfers In Only - 52XX Transfers	12,750.75	25,746.75	-12,996.00	0.00	25,746.75	Classification difference between audit and AFR
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	16,501.00	16,501.00	0.00	78,386.00	-61,885.00	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	-1,112.35	11,883.65	-12,996.00	-75,748.00	87,631.65	
Net Change in Fund Balance	202,683.84	284,444.57	-81,760.73	284,445.00	-0.43	
Beginning Fund Balance - July 1	1,074,574.55	1,072,914.21	1,660.34	1,103,514.00	-30,599.79	Difference to be determined
Ending Balance - June 30	1,277,258.39	1,357,358.78	-80,100.39	1,387,959.00	-30,600.22	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>On-Behalf Payments Comparison - Fund 1</b>						
On-Behalf Revenues by Fund	0.00	1,028,322.12	-1,028,322.12	1,028,322.00	0.12	See audit report, page 34, note 15
On-Behalf Expenditures by Fund	0.00	1,028,322.12	-1,028,322.12	1,028,322.00	0.12	See audit report, page 34, note 15
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	1,280.88	30.88	1,250.00	31.00	-0.12	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	264,733.29	249,143.23	15,590.06	249,143.00	0.23	
Revenue (Federal) – 4XXX	771,291.94	989,242.60	-217,950.66	2,013,666.00	-1,024,423.40	Differences offset in AFR
Total Revenues	1,037,306.11	1,238,416.71	-201,110.60	2,262,840.00	-1,024,423.29	
Expenditures-Not including Transfers Out and not 0280	1,252,954.09	1,254,917.71	-1,963.62	2,279,341.00	-1,024,423.29	Differences offset in AFR
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,252,954.09	1,254,917.71	-1,963.62	2,279,341.00	-1,024,423.29	
Excess (Deficiency) of Revenues Over Expenditures	-215,647.98	-16,501.00	-199,146.98	-16,501.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	16,501.00	16,501.00	0.00	16,501.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	16,501.00	16,501.00	0.00	16,501.00	0.00	
Net Change in Fund Balance	-199,146.98	0.00	-199,146.98	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-199,146.98	0.00	-199,146.98	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 310 (Capital Outlay) (310)</b>						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	55,463.00	55,463.00	0.00	55,463.00	0.00	
Total Revenues	55,463.00	55,463.00	0.00	55,463.00	0.00	
Expenditures-Not including Transfers Out	31,464.08	31,464.08	0.00	19,585.00	11,879.08	Classification difference between audit and AFR
Total Expenditures	31,464.08	31,464.08	0.00	19,585.00	11,879.08	
Excess (Deficiency) of Revenues Over Expenditures	23,998.92	23,998.92	0.00	35,878.00	-11,879.08	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	11,879.00	-11,879.00	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-11,879.00	11,879.00	
Net Change in Fund Balance	23,998.92	23,998.92	0.00	23,999.00	-0.08	
Beginning Fund Balance - July 1	57,360.00	57,360.00	0.00	57,360.00	0.00	
Ending Balance - June 30	81,358.92	81,358.92	0.00	81,359.00	-0.08	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 320 (Building) (320)</b>						
Revenue (Local) - 1XXX	92,478.00	92,478.00	0.00	92,478.00	0.00	
Revenue (State) – 3XXX	105,248.00	105,248.00	0.00	105,248.00	0.00	
Total Revenues	197,726.00	197,726.00	0.00	197,726.00	0.00	
Expenditures-Not including Transfers Out	195,264.11	195,264.11	0.00	0.00	195,264.11	Classification difference between audit and AFR
Total Expenditures	195,264.11	195,264.11	0.00	0.00	195,264.11	
Excess (Deficiency) of Revenues Over Expenditures	2,461.89	2,461.89	0.00	197,726.00	-195,264.11	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	195,264.00	-195,264.00	Classification difference between audit and AFR
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-195,264.00	195,264.00	
Net Change in Fund Balance	2,461.89	2,461.89	0.00	2,462.00	-0.11	
Beginning Fund Balance - July 1	-2,461.89	-2,461.89	0.00	-2,462.00	0.11	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	848,345.54	848,345.54	0.00	848,346.00	-0.46	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	848,345.54	848,345.54	0.00	848,346.00	-0.46	
Excess (Deficiency) of Revenues Over Expenditures	-848,345.54	-848,345.54	0.00	-848,346.00	0.46	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-848,345.54	-848,345.54	0.00	-848,346.00	0.46	
Beginning Fund Balance - July 1	0.00	848,345.54	-848,345.54	848,346.00	-0.46	
Ending Balance - June 30	-848,345.54	0.00	-848,345.54	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	Debt service fund - not recorded in MUNIS
Revenue State (3XXX)	0.00	0.00	0.00	239,419.00	-239,419.00	
Total Revenues	0.00	0.00	0.00	239,419.00	-239,419.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	513,207.00	-513,207.00	
Total Expenditures	0.00	0.00	0.00	513,207.00	-513,207.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-273,788.00	273,788.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	269,028.00	-269,028.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	269,028.00	-269,028.00	
Net Change in Fund Balance	0.00	0.00	0.00	-4,760.00	4,760.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	5,015.00	-5,015.00	
Ending Balance - June 30	0.00	0.00	0.00	255.00	-255.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	5,338,562.70	6,634,904.23	-1,296,341.53	7,924,493.00	-1,289,588.77	
Total Expenditures - Governmental Funds	6,172,299.22	7,200,729.04	-1,028,429.82	8,469,331.00	-1,268,601.96	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-833,736.52	-565,824.81	-267,911.71	-544,838.00	-20,986.81	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	15,388.65	28,384.65	-12,996.00	2,638.00	25,746.65	
Net Change in Fund Balance - Governmental Funds	-818,347.87	-537,440.16	-280,907.71	-542,200.00	4,759.84	
Beginning Fund Balance - July 1 - Governmental Funds	1,129,472.66	1,976,157.86	-846,685.20	2,011,773.00	-35,615.14	
Ending Fund Balance - June 30 - Governmental Funds	311,124.79	1,438,717.70	-1,127,592.91	1,469,573.00	-30,855.30	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	58,867.09	58,867.09	0.00	58,867.00	0.09	
Total Operating Revenues	58,867.09	58,867.09	0.00	58,867.00	0.09	
Expenditures-Not including Transfers Out or On-behalf	342,103.16	356,944.52	-14,841.36	395,973.00	-39,028.48	Difference of \$13,649 is to be determined
Expenditures-On Behalf	0.00	25,379.50	-25,379.50	0.00	25,379.50	
Expenditures - Depreciation Only (Fund 81)	0.00	6,972.87	-6,972.87	6,973.00	-0.13	
Total Operating Expenses	342,103.16	389,296.89	-47,193.73	402,946.00	-13,649.11	
Operating Income (Loss)	-283,236.07	-330,429.80	47,193.73	-344,079.00	13,649.20	
Non-Operating Revenue - Interest Income Only (Local) - 1510	3,060.23	3,060.23	0.00	3,060.00	0.23	
Revenue (State) - 3XXX	4,233.00	4,233.00	0.00	4,233.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	25,379.50	-25,379.50	25,380.00	-0.50	
Donated Commodities - 4550	0.00	12,567.00	-12,567.00	12,567.00	0.00	
Revenue (Federal) - 4XXX, not 4550	278,311.00	278,311.00	0.00	278,311.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	285,604.23	323,550.73	-37,946.50	323,551.00	-0.27	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	5,831.00	18,827.00	-12,996.00	0.00	18,827.00	Difference to be determined
Net Transfers In (Out)	-5,831.00	-18,827.00	12,996.00	0.00	-18,827.00	
Change in Net Assets	-3,462.84	-25,706.07	22,243.23	-20,528.00	-5,178.07	
Beginning Net Assets - July 1	156,347.76	156,347.76	0.00	156,348.00	-0.24	Fund 51 - balance per prior year audit
Beginning Net Assets - July 1	0.00	0.00	0.00	12,421.00	-12,421.00	Fund 81 - balance per prior year audit
Fund 51 and 81 Ending Net Assets - June 30	152,884.92	130,641.69	22,243.23	148,241.00	-17,599.31	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	58,867.09	58,867.09	0.00	58,867.00	0.09	
Total Operating Expenses - Proprietary Funds	342,103.16	389,296.89	-47,193.73	402,946.00	-13,649.11	
Operating Income (Loss) - Proprietary Funds	-283,236.07	-330,429.80	47,193.73	-344,079.00	13,649.20	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	285,604.23	323,550.73	-37,946.50	323,551.00	-0.27	
Net Transfers In (Out) - Proprietary Funds	-5,831.00	-18,827.00	12,996.00	0.00	-18,827.00	
Net Income (Loss) - Proprietary Funds	-3,462.84	-25,706.07	22,243.23	-20,528.00	-5,178.07	
Net Assets, July 1, 2008 - Proprietary Funds	156,347.76	156,347.76	0.00	168,769.00	-12,421.24	
Net Assets, June 30, 2009 - Proprietary Funds	152,884.92	130,641.69	22,243.23	148,241.00	-17,599.31	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	No Fiscal Agent Funds reported in the audit
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	934,168.00	1,024,423.00	-90,255.00	0.00	1,024,423.00	
Total Deductions	934,168.00	1,024,423.00	-90,255.00	0.00	1,024,423.00	
Change in Net Assets	-934,168.00	-1,024,423.00	90,255.00	0.00	-1,024,423.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-934,168.00	-1,024,423.00	90,255.00	0.00	-1,024,423.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	8,764.62	-8,764.62	8,765.00	-0.38	Private Purpose Trust Funds
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	8,764.62	-8,764.62	8,765.00	-0.38	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	8,764.62	-8,764.62	8,765.00	-0.38	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	8,764.62	-8,764.62	8,765.00	-0.38	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	8,764.62	-8,764.62	8,765.00	-0.38	
Total Deductions - Fiduciary Funds	934,168.00	1,024,423.00	-90,255.00	0.00	1,024,423.00	
Change in Net Assets - Fiduciary funds	-934,168.00	-1,015,658.38	81,490.38	8,765.00	-1,024,423.38	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	-934,168.00	-1,015,658.38	81,490.38	8,765.00	-1,024,423.38	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	25,379.50	-25,379.50	25,380.00	-0.50	See audit report, page 34, note 15
Fund 51 - On-Behalf Expenditures	0.00	25,379.50	-25,379.50	25,380.00	-0.50	See audit report, page 34, note 15
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	260,344.23	-260,344.23	260,344.00	0.23	See audit report, page 27, note 4
Depreciation Expense - Fund 81	0.00	6,972.87	-6,972.87	6,973.00	-0.13	See audit report, page 27, note 4

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	1,053,701.62	-1,053,701.62	1,053,701.62	0.00	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	25,380.00	-25,380.00	See audit report, page 34, note 15 - \$1,053,702
On-Behalf Payments (Audit - KDE Web)	0.00	-1,053,701.62	1,053,701.62	-1,028,321.62	-25,380.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	-1,954.87	1,954.87	0.00	-1,954.87	Not evaluating at this time
Deductions	0.00	260,344.23	-260,344.23	0.00	260,344.23	
Change Total assets	0.00	-262,299.10	262,299.10	0.00	-262,299.10	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-262,299.10	262,299.10	0.00	-262,299.10	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Deductions	0.00	6,972.87	-6,972.87	0.00	6,972.87	
Change Total assets	0.00	-6,972.87	6,972.87	0.00	-6,972.87	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-6,972.87	6,972.87	0.00	-6,972.87	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	-1,954.87	1,954.87	0.00	-1,954.87	Not evaluating at this time
Total Deductions - Fixed Assets	0.00	267,317.10	-267,317.10	0.00	267,317.10	
Change in Total Fixed Assets	0.00	-269,271.97	269,271.97	0.00	-269,271.97	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	-269,271.97	269,271.97	0.00	-269,271.97	